

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA**

Ex.Appeal No.76243/18

Arising out of O/A No.449/HWH/CE/2017-18 dated 22.12.2017 passed by
Commr. (Appeals) of Central Excise, Kolkata

CGST, C.Ex., Howrah

...APPELLANT(S)

VERSUS

M/s Kiswok Industries Pvt. Ltd.

RESPONDENT (S)

APPEARANCE

Shri A. K. Biswas, Supdt. (A.R.) for the Revenue
Shri N. K. Chowdhury, Adv. for the Respondent (s)

CORAM:

SHRI P. K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 24. 08. 2018

ORDER NO.FO/76540/2018

Per Shri P. K. Choudhary :

This appeal has been filed by the Revenue against Order-in-Appeal No.449/HWH/CE/2017-18 dated 22.12.2017 passed by Commr. (Appeals) of Central Excise, Kolkata.

2. Shri A. K. Biswas, Id.Supdt. (A.R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.
3. Heard both sides and perused the appeal records.
4. On perusal of records, I find that the amount involved in this case is below the monetary limit of Rs.10.00 lakhs. Accordingly, the present appeal is covered vide Board's instruction being

F.No.390/Misc./163/2010-JC dated 17.12.2015 in terms of litigation policy.

5. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and pronounced in the open court.)

Sd/

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

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